App. F. IX-4

PRESERVED

Previous References

1936
(97)

97 File No. 291-36

Serial Nos. 1-3

Letter References.

Pserve

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. three

P. 11-E

Part B for June 1937

SUBJECT.

Accession of Indian States to Federation

R 2 20. Ltr from Secy to Resident—
Forwarding information in regard to an
Corporation Duty in Respect of
Companies
No 3000/CD dated 5.6.1937

WD 0418—GPB—22,500—23-8-36

G.7. 291-36-1

FINANCIAL BRANCH
4 JUNE 1937
4673
GEN. & REV. SECTT.

CONFIDENTIAL

URGENT.

No.F.120/1936

From

THE SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Chief Secretary to the Government of His Highness the Maharaja of Mysore,

Bangalore.

Confd. Immediate

Bangalore, dated the 3rd June 1937.

ACCESSION OF INDIAN STATES TO FEDERATION.

Sir,

I am directed to say that the Secretary to His Excellency the Crown Representative has telegraphed for information regarding the details of the operation of corporation tax in the Mysore State, the date of introduction of the tax and the average annual revenue derived therefrom since then. I am to request that, if there is no objection, the information may kindly be sent to this Residency as early as possible for communication to the Secretary to the Crown Representative who has asked for a telegraphic reply. It will be helpful if copies of the budget estimates of the Government of Mysore from 1930-31, together with information in regard to the head under which provision relating to corporation tax is included in the budget could also be sent.

I have the honour to be,
Sir,
Your most obedient servant,

SECRETARY TO THE RESIDENT.

Subd for personal
Finl Sec will be requested
to put up a note.
MS
3.6.37

Dewan
Yuvaraj

MS
3-6-37

MS
3/6/37

Finl Sec
With Compts
A draft reply is put up for sig
chair
4/6

Serial No.

RECORD SIL.
5 37
A. 8744

Draft for approval.

2nd member Dewan

4/6

5/6/37

5-6-37

Letter to the Resident
No. 3000/CB d. 5.6.37
Furnishes the information asked for

GENERAL SECRETARY.
8 JUNE 1937
2917

Submitted for perusal

Cfsd 7/6/37
Govt Secy.

8/6/37

NOTE—Contn. Sheet.

WD 0417—GPH—30,000—8-9-36

1623

Chronicle

Phone Message from the Residency 1.25 P.M.
8.6.37.

No F 120-1936 dated 8-6-37
from the Legal Adviser to Chief Secy

Please refer to Para 5 of your Confidential
letter No 3000/C.B. dated 6-6-37 regarding
Corporation tax. The amount of repayment in
respect of super tax on Companies may
likely be furnished separately if possible for
all the years from 1923-24 to 1935-36.
If accurate data are not readily available
approximate figures will do. The favour
of an early reply is requested.

Phoned by the Clerk of the Residency H.

For favour of perusal.

MK 8/6

Finl Secy
Dist Supdts.

Draft to the Residency is submitted
for approval.

JE: Secy
Gen: Secy

W 8/6

10/6.

Chief Secy)
2nd member)

For perusal

MK 11/6

11/6/37

Signed MK 12/6

(Fair Copy also
sent up)

RECEIVED
SECOND MEMBER'S COUNCIL
1 JUNE 1937
NO 8891

WD 0417—GPB—30,000—8-9-36

G.2 File No. 291 of 1936

General and Revenue Secretariat

Serial No.

Nor Pol 1511 dy 12.6.37 to The Secy: to The Resident.

3

Forwards The Statement showing The details of refunds of Super-tax.

B

11/6
28/6.

Appendix F G—1]

SUBJECT.....

.....

.....

Section G. 2

File No. 191-36

Serial No. Confidential

2

Diary No. of letter replied to.....

No.

To

The Secretary
to the Hon'ble the Resident
in Mysore, Bangalore.

General and Revenue Secretariat

( )

the *193* .

Sir,

Subject:- Accession of Indian States to Federation.

Date of issue.....

With reference to your confidential letter No. F. 120/1936 dated 3rd June 1937, I am directed to furnish the following information required by you in respect of our Corporation Tax i.e., Super-tax on companies.

Signed by .....

2. It was introduced for the first time during the year 1923-24 in accordance with section 55 of the I.T.Regulation, ~~of~~ 1923 which runs as follows:-

List of enclosures.....

Super-Tax

" 55. In addition to the income-tax charged, for any year, there shall be charged, levied and paid for that year in respect of the total income of the previous year of any individual, Hindu undivided family, company, unregistered

Copied by .....

Examined by.....

WD 03601—GPB—30,000—23-9-35

unregistered firm, or other association of individuals, not being a registered firm, an additional duty of income-tax (in this Regulation referred to as super-tax) at the rate or rates laid down in Schedule II:— (copy Enclosed).

Provided that, where the profits and gains of an unregistered firm have been assessed to super-tax, super-tax shall not be payable by an individual having a share in the firm in respect of the amount of such profits and gains which is proportionate to his share."

2. The annual gross income derived therefrom is as follows:-

Year.	Amount.
1923-24 ...	Rs 5,49,262
1924-25 ...	5,92,150
1925-26 ...	7,75,069
1926-27 ...	4,28,545
1927-28 ...	4,52,687
1928-29 ...	4,14,038
1929-30 ...	3,48,602
1930-31 ...	3,28,851
1931-32 ...	2,67,591
1932-33 ...	2,86,473
1933-34 ...	5,94,525
1934-35 ...	7,60,659
1935-36 ...	8,27,222

3. Copies of the Budget Estimates of the Mysore Government from the year, 1930-31 are sent herewith as desired ~~& they may be returned when they are no longer needed~~. May perhaps be omitted

The receipts from Super-tax (corporation profits tax) are shown therein under the head IV. Income-tax - 2.Super-tax. Which are common to both Income & Salary and are also shown in the Budget under the same head. They mostly relate to refunds made

4. The refunds ~~made~~ under Section 49 of the Income-tax Regulation to Gold mining companies to afford relief

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

relief in respect of United Kingdom Income-tax ~~which mainly pertain to Gold Mining Companies are also shown thereunder.~~

I have etc.,

Chief Secretary to Govt.

WD 0255—GPR—10,000—23-8-32

Immediate
&
Confidential.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 5th June *1937.*

No. 3 [illegible] / C.S

From

B. T. KESAVAIENGAR, Esq., B. A.,
Chief Secretary to the Government of His Highness the Maharaja of Mysore.

To

The *Secretary to the Hon'ble the Resident in Mysore.*

Sir,

Subject:- Accession of Indian States to Federation.

Sir,

With reference to your confidential letter No. F. 120/1936 dated 3rd June 1937, I am directed to furnish the following information required by you in respect of our Corporation Tax i.e., Super-tax on companies.

2. It was introduced for the first time during the year 1923-24 in accordance with section 55 of the Income-tax Regulation, 1923, which runs as follows:-

Super-Tax.

"55. In addition to the income-tax charged, for any year, there shall be charged, levied and paid for that year in respect of the total income of the previous year of any individual, Hindu undivided family, company, unregistered firm, or other association of individuals, not being a registered firm, an additional duty of income-tax (in this Regulation referred to as super-tax) at the rate or rates laid down in Schedule II. (Copy enclosed).

Provided that, where the profits and gains of an unregistered firm have been assessed to super-tax, super-tax shall not be payable by an individual having a share in the firm in respect of the amount of such profits and gains which is proportionate to his share."

3. The annual gross income derived therefrom is as follows:-

Year.		Amount. Rs.
1923-24	..	5,49,262
1924-25	..	5,92,150
1925-26	..	7,75,069
1926-27	..	4,28,545
1927-28	..	4,52,687
1928-29	..	4,14,038
1929-30	..	3,48,602
1930-31	..	3,28,851
1931-32	..	2,67,591
1932-33	..	2,86,473
1933-34	..	5,94,525
1934-35	..	7,60,659
1935-36	..	8,27,222

4. Copies of the Budget Estimates of the Mysore Government from the year, 1930-31 are sent herewith as desired. The receipts from Super-tax (corporation profits tax) are shown therein under the head IV. Income-tax - 2. Super-tax.

5. The refunds which are common to both Income and Super Taxes are also shown in the Budget under the same head. They mostly relate to refunds made under Section 49 of the Income-tax Regulation to Gold Mining Companies to afford relief in respect of United Kingdom Income-tax.

I have the honor to be,
Sir,
Your most obedient servant,

Chief Secretary to Government

Schedule II.

Rate of Super-tax.

(Section 55)

In respect of the excess over thirty thousand rupees of total income.--

1. Every company, every unregistered firm, every individual and every other association of individuals not being a registered firm or a company.	One anna in the rupee.
2. Every Hindu undivided family:-	
(a) In respect of the first forty-five thousand rupees of the excess.	Nil.
(b) In respect of the balance of the excess.	One anna in the rupee.

C O P Y.

K Venkata Ram
For Chief Secretary to Government.

Appendix F G—1]

SUBJECT .....

.....

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Section G. 7

File No. 291-36

Serial No. 2

Diary No. of letter replied to .....

No.

To

The Secy. to the Hon'ble the Resident

Subject:—Accession of Indian States to Federation

Sir,

In continuation of this Office letter no: 3000/G.S. dated 5-6-1937 and with reference to the phone message from your office, I am directed to forward ~~furnish details of returns of super-tax as in~~ the accompanying statement showing details of returns of supertax.

I have, etc

General and Revenue Secretariat

( )

the *193*

Date of issue .....

Signed by .....

List of enclosures .....

Copied by .....

Examined by .....

WD 01956—GPB—22,500—12-6-34

Statement showing the refund of super-tax on Companies

Rs

Year	Ordinary refund owing to decision in appeal etc.	Under sec.49 & relating both Income-tax and Super-taxes which cannot be separated Refund in
1923-24	2,928	
1924-25	32,6~~80~~-0-0 (~~Binny Mills~~)	--
1925-26	64,629-~~3-11~~ ~~Chief Court decision re: Tata Mills & other foreign Cos.~~	2,23,17~~4-10-0~~. (For the years 23-24 and 24-25
1926-27	..	5,09~~6~~-~~10~~-0.
1927-28	6,599- 5- 0. ~~Subsidies on foreign dividends~~	3,49,0~~9~~0- 9- 0. (For 25-26 & 26-27)
1928-29	602- 9- 0.	1,38,860-12- 0.
1929-30	6~~8~~8- 4- 0.	1,20,199-14- 0.
1930-31	3,125- 0- 0.	44,222- 8- 0.
1931-32	300- 0-0.	13,519- 5- 7.
1932-33	..	98,515- 0- 0.
1933-34	10,236-11- 0. ~~Mysore Bonds~~ (2)	1,23,516- 2- 0.
1934-35	9-11- 0.	1,70,136- 0- 0.
1935-36	5,344-15- 0. (~~Hobbs~~)	3,85,582- 9- 0.

IW
10/6

C.—291—36—3

Rel 1511 E 1

12 June 1937.

The Secretary to the Hon'ble the Resident in Mysore.

xxx

Subject:- Accession of Indian States to Federation.

Sir,

In continuation of this office letter No. 3000/C.B. dated 5th June 1937 and with reference to the phone message from your office, I am directed to forward the accompanying statement showing details of refunds of super-tax.

I have the honor to be,

Sir,

Your most obedient servant,

(Fair draft) MM

Chief Secretary to Government.

Statement showing the refund of super-tax on Companies.

Year.	Ordinary refund owing to decision in appeal etc.	Under section 49 and relates to both Income and Super-taxes which cannot be separated.
	Rs.	Rs.
1923-24.	2,928- 0- 0	---
1924-25.	32,680- 0- 0	---
1925-26.	64,629- 0- 0	2,23,174- 0- 0 (For the years 23-24 and 24-25)
1926-27.	--	5,097- 0- 0
1927-28.	6,599- 5- 0	3,49,090- 9- 0 (For 25-26 and 26-27)
1928-29.	602- 9- 0	1,38,860-12- 0
1929-30.	638- 4- 0	1,20,199-14- 0
1930-31.	3,125- 0- 0	44,222- 8- 0
1931-32.	300- 0- 0	13,519- 5- 7
1932-33.	--	98,515- 0- 0
1933-34.	10,236-11- 0	1,23,516- 2- 0
1934-35.	9-11- 0	1,70,136- 0- 0
1935-36.	5,344-15- 0	3,85,582- 9- 0

Chief Secretary to Government.